



CONCEPT NOTE

Rethinking Pre-distribution and Fiscal Policies to Advance Social Justice

The Second World Summit for Social Development

Doha, 4 to 6 November 2025

Solutions Session: Tuesday, 4 November, 11:30–12:45 (GMT+3), Room 5

Abstract

This Solutions Session, co-hosted by the United Nations Research Institute for Social Development (UNRISD), the Foundation for European Progressive Studies (FEPS), NETRIGHT and International Budget Partnership, will explore innovative pre-distribution policies, such as direct interventions in labour markets and the economy, as well as redistribution policies such as progressive, gender-just fiscal policies, in support of the three priority objectives of WSSD2— poverty eradication, full and productive employment and decent work and social integration. By exploring these policies, the session will present concrete solutions on how to address systemic inequality, promote a more level playing field and mobilize resources through fair tax policies to invest in public services and social policy. The session will also discuss necessary reforms of the international trade, investment and financial architecture that would increase policy space for such innovative approaches at local and national levels as well as ways to promote community-led solutions and meaningful participation. Proposals for deepening international cooperation including in support of policy research and ideational exchange by academia and think tanks will be debated.

Background and Agenda

Thirty years after the Copenhagen Declaration, the Second World Summit for Social Development reaffirms the global commitment to justice, equity and inclusion at a time when public resources are stretched more than ever. This session—divided into two interactive panels—will explore the role that both pre-distribution and fiscal policies can play in tackling systemic inequality and leveling the playing field for all (in alignment with advancing SDGs 1, 5 and 8 and the priority goals of WSSD2, poverty eradication, full and productive employment and decent work and social integration).

The solutions session is divided into two panels:

The **first panel** will discuss innovative pre-distribution policies—including industrial policy, labour market policies, innovation and digitalization efforts in informal economies—to reduce inequality, promote decent work for all and advance social integration. It will also propose global governance reforms in the area of trade, investment and finance that can reinforce these policies at national and local levels.

The **second panel** will then dive into the role that fiscal policies can play in delivering more equitable and gender-just outcomes. This panel will explore how communities—especially women and others who have been historically excluded—can ensure that governments raise and spend public resources more fairly and deliver better quality social services. We will showcase powerful partnerships between feminist advocates and government that underscore the critical role that community-led solutions can play in reshaping government decision-making, including in driving more gender-just tax reforms and ensuring public services reliably deliver what communities need.

Together, the two panels will illustrate how predistributive and redistributive policies can work in concert to drive inclusive development and social justice.

Agenda

Welcome remarks (9 min)

- Ana Patricia Muñoz, Executive Director, International Budget Partnership
- Patricia Blankson Akakpo, Head of Secretariat, NETRIGHT
- Magdalena Sepúlveda Carmona, Director, UNRISD

Panel 1: Rethinking pre-distribution policies to address social inequality (25 min)

Globally, significant gaps remain in achieving “Full and productive employment, and decent work for all”, as set in the Copenhagen Declaration and Programme of Action and included in the 2030 Agenda for Sustainable Development under SDG 8 on decent work and economic growth. Wage inequality has been increasing. Some 58 percent of the world’s global labour force work and produce under conditions of informality, and 3.8 billion people do not have access to any form of social protection.

In finding innovative solutions, more focus is needed on how economic and social inequality is systemically created and reproduced within the production system itself and through labour markets, and how appropriate policies and direct interventions may be designed to achieve more equitable market outcomes. The panel will also discuss how international cooperation for necessary reforms of the international trade, investment and financial architecture could increase policy space for innovative solutions at local and national levels, and what research can best inform policy-making processes.

Guiding questions:

- How can interventions in mainstream economic and employment policies redress the systemic generation of social and labour vulnerabilities? What are the innovative solutions in industrial and innovation policy, infrastructure, environmental and care investments and policies that can explicitly embed social and decent work objectives?
- What is the optimal combination of pre-distribution and fiscal policy interventions for promoting equality and social progress? How can the investment and fiscal policy space for social good be preserved and expanded in a context of poly-crises?
- How can international institutions, international cooperation frameworks and multi-stakeholder partnerships support such approaches? How can the role of academia and think-thanks in ideational impact and international collaboration on economic and social policy and its outcomes be expanded?

Speakers Panel 1 (4 minutes each speaker)

Moderation: Magdalena Sepúlveda Carmona, Director of UNRISD

- **Francisca Gallegos**, Undersecretary of State for Social Services, Ministry of Social Development and Family, Chile, will share the experience of her country in promoting a more inclusive and egalitarian economy and society.
- **Azita Berar**, Chair of the Board of UNRISD, Former Director Employment Policy, ILO, presents on the importance of innovative industrial policy that targets quality job creation as a main pre-distribution policy. She analyses the conditions and the policy environment for effective strategies to reduce inequalities in and outside the labour market.
- **Maria João Rodrigues**, President of FEPS, will speak about why we need a strong Social Pillar: The European Experience.
- **Arabo K. Ewinyu**, Researcher at Southern Centre for Inequality Studies (SCIS), will speak about what concentrated ownership patterns mean for inclusive growth in South Africa and how returns to growth can be distributed more equitably.
- **Gabriele Koehler**, Senior Research Associate, UNRISD, and board member, WECF, speaks about regulations of transnational corporations and global value chains to comply with human rights, labour rights, tax laws and ecological standards.

Panel 2: Centering feminist alternatives for more just fiscal policies (25 min)

Fiscal policies—both taxation and expenditures— are deeply political, shaping who pays, who benefits and who is left out. Regressive taxes, illicit financial flows and loopholes, and inequitable spending priorities disproportionately harm women and other historically marginalized communities, while austerity and debt burdens erode social protection and public services while driving up the need for unpaid care work. Fiscal justice cannot be achieved through technocratic fixes alone. It requires feminist alternatives that challenge systemic exclusion and center the needs of historically marginalized communities.

This panel will explore innovative ways how women-led groups can drive coalitions for change and inform government decision-making towards more gender-just fiscal policies.

Guiding questions:

- How can progressive taxation and gender-responsive budgeting work together to transform fiscal systems from perpetuating inequality to actively advancing gender justice and equitable service delivery?
- What enables women-led movements and community coalitions to gain legitimacy and power in budget decision-making processes? What are some examples of movements and coalitions that are generating standardized community data and forging powerful coalitions for accountability to transform financing for essential services like health, education, water and sanitation?
- How can these grassroots innovations inform international frameworks like the Sevilla Platform for Action and UN Tax Convention?

Speakers Panel 2 (4 minutes each speaker)

Moderation: Ana Patricia Muñoz, Executive Director, International Budget Partnership

- **Sidy Alpha Ndiaye**, Minister, Deputy Director, President's Cabinet, Republic of Senegal shares how government can bring communities into decision-making spaces to inform spending and ensure services are gender responsive.
- **Dzodzi Tsikata**, Professor of Development Studies, SOAS, University of London, and Principal Investigator of the GETSPA Project speaks on financing social policies and social development in the post-Doha dispensation in Africa.
- **Cynthia Sunu**, Programme Manager, Network for Women's Rights in Ghana (NETRIGHT) speaks on the gendered impacts of current tax systems and why feminist alternatives are essential to equitable financing.
- **Khadija Errabah**, Association Democratique des Femmes du Maroc highlights community-driven innovations in public spending, showing how women and marginalized groups are reshaping budgets to secure gender-responsive spending priorities.

Q&A Session for Panel 1 & 2 (10 min)

Closing remarks (5 min)

- UNRISD, International Budget Partnership, NETRIGHT

Hosts and supporting organizations

- United Nations Research Institute for Social Development (UNRISD)
- Network for Women's Rights in Ghana (NETRIGHT)
- International Budget Partnership
- Southern Centre for Inequality Studies (SCICS)
- Foundation for European Progressive Studies (FEPS)
- Women Engage for a Common Future (WECF)
- United Nations Children's Fund (UNICEF)
- Office of the High Commissioner for Human Rights (OHCHR)

Member states

- Chile
- Finland
- Senegal
- South Africa

Resources

- <https://internationalbudget.org/press/a-post-sevilla-agenda-needs-to-bring-everyday-people-into-public-finance/>
- <https://www.alliancemagazine.org/blog/gender-equality-on-empty-how-debt-austerity-and-tax-injustice-starve-progress/>
- <https://internationalbudget.org/press/financing-feminist-futures-why-the-seville-commitment-falls-short/>
- <https://netrightghana.org/sites/default/files/resource/documents/Gender%20Analysis%20of%20Ghana%27s%20Tax%20Systems%20Doc.pdf>
- <https://netrightghana.org/sites/default/files/resource/documents/Policy%20Brief%20on%20How%20Ghana's%20Tax%20Systems%20Impact%20Women%20and%20Men%20Differently.pdf>

Speaker information

Magdalena Sepúlveda Carmona has been Director of UNRISD since 1st November 2024. Before taking up this position she was Executive Director of the Global Initiative for Economic, Social and Cultural Rights. Her 22-year career has focused on the intersection of poverty, development and human rights and has bridged research and policy formulation. She worked as a researcher at the Netherlands Institute for Human Rights, a staff attorney at the Inter-American Court of Human Rights, as the Co-Director of the Department of International Law and Human Rights of the United Nations-mandated University for Peace in Costa Rica (2002-2004) and as a Research Director at the International Council on Human Rights Policy, Geneva (2006-2012). Ms. Sepúlveda was

United Nations Special Rapporteur on Extreme Poverty and Human Rights, United Nations Human Rights Council from 2008 to 2014.

Ana Patricia Muñoz joined the International Budget Partnership as Executive Director in 2023. Previously, she was the Executive Director of FARO, non-partisan Ecuadorian think tank that generates research and implements initiatives to influence public policy and build a more equitable, just, and sustainable society. As a trilingual economist that has lived in three countries, Ana Patricia brings strong technical knowledge to work on budgets and fiscal accountability. Her work has mainly focused on reducing inequality. She spent a decade at the Federal Reserve Bank of Boston, where she rose through the ranks to become Assistant Vice President. She holds a Master's degree in Public Affairs from Brown University, a Master's degree in Economics from the University of Montreal and a Bachelor's degree in Economics from the Pontificia Universidad Católica del Ecuador.

Patricia Blankson Akakpo is the Head of Secretariat of the Network for Women's Rights in Ghana (NETRIGHT), a feminist network that works to promote gender responsiveness in policies, programmes and processes in Ghana and advocates for policy reforms to strengthen women's human rights. She is the Global Coordinator for the CSO Partnership for Development Effectiveness Feminist Sector. Patricia is a member of the Advisory Board of the Centre for Gender Economics Initiatives (CGE Africa) based in Nigeria. In Ghana, she serves on the Steering Committee of the Women's Manifesto Coalition and the Affirmative Action Law Coalition and a board member of Gendlab.

Francisca Gallegos is Undersecretary of Social Services in Chile. She is a sociologist and holds a Master's degree in Sociology from Universidad Alberto Hurtado (Chile). She has over 15 years of experience leading research and implementing social policies in the public sector, multilateral organizations, and private institutions across several Latin American countries, including Chile, Paraguay, and Mexico. She has directed and managed projects focused on poverty measurement and reduction, as well as innovation and quality models for public service delivery in national and international organizations such as the IDB, UNDP-MMA, and various Chilean public institutions. Ms. Gallegos is an academic and university professor, currently a PhD candidate in Sociology and a doctoral researcher at the Observatory of Socioeconomic Transformations (Max Planck-ANID) and Universidad Alberto Hurtado (Chile). Previously, she served as Head of the Division of Social Promotion and Protection at the Ministry of Social Development and Family.

Azita Berar Awad is the Chairperson of the UNRISD Board and former Director of ILO Employment Policy Department. As an international advisor specialized in global economic and social governance, employment policy and development, Azita Berar is engaged in work on inequalities, social justice, and social contracts through a number of academic and think tank initiatives, including the Global Network of Policy Research on Youth Transitions and the Global Labour Organization (GLO), of which she is the Policy Director.

Maria João Rodrigues, former Portuguese Minister of PM Antonio Guterres in Portugal, is a European politician with a long track in different European institutions: EU Presidencies, Council, European Council, European Commission, European Parliament. She played a relevant role in several European initiatives as: the Lisbon Treaty, the EU's development agenda, the Eurozone reform, the interface with EU strategic partners US, China, Brazil, India and South Africa, the European Pillar of Social Rights, the plans to respond to the COVID crisis, the roadmap for EU's future, and the EU's inputs to the UN Summit of the Future.

Arabo K. Ewinyu is a Researcher at the Southern Centre for Inequality Studies working on a project researching how to intervene in the productive segment of the economy to generate equitable outcomes. Arabo has a Master of Commerce in Economics from the University of Witwatersrand. Previously, she has worked as a researcher at the DPRU (University of Cape Town) and before that, she worked as a consultant gaining crucial experience in collecting, evaluating and analysing data and qualitative economic information for clients across diverse sectors of the economy. She is currently enrolled as a PhD Candidate through the SOAS-Wits Joint PhD Programme in Applied Development Economics. Her research interests include labour market dynamics, poverty and inequality studies, competition and regulatory economics.

Gabriele Koehler is an international development economist, a senior research associate with UNRISD and a board member of Women Engage for a Common Future (WECF). After a career with the United Nations spanning 27 years in a wide range of research and policy-related positions with UN-ESCAP, UNCTAD, UNDP and UNICEF, she is interested in three areas of research and policy thinking: the UN 2030 Agenda and the case for eco-eco-social state; the discourse around human rights, gender and climate justice complemented by the concept of human security; and the interface of social protection with broader social and economic policies, notably employment and decent work, international trade and investment policies, and advocacy for a binding treaty on business and human rights.

Dzodzi Tsikata is a Distinguished Research Professor of Development Studies at SOAS, University of London and an adjunct Professor at the Institute of African Studies at the University of Ghana. She is the Principal Investigator of the Gender Equitable and Transformative Social Policy for Africa (GETSPA) project. She is a member of the IDEAS network, a board member of UNRISD and DAWN, and was a member of the International Commission of Experts for the Fourth Conference on Financing for Development. Dzodzi is a founding member of NETRIGHT and serves on its Steering Committee.

Cynthia Sunu is the Programme Manager of the Network for Women's Rights in Ghana (NETRIGHT). She is responsible for managing NETRIGHT's work program on economic justice. She works directly with female groups, finding innovative methods to help address women's livelihood issues. She was an interim Steering Committee Member of the African Women Leaders Network (AWLN), a joint initiative of the African Union and the United Nations that seeks to scale up women's leadership across all sectors. She contributes her expertise as a Technical Working Group Member for Ghana's National Action Plan on UN

Security Council Resolution (UNSCR) 1325 and as a National Advisory Committee Member for the Nature-Based Climate Adaptation in the Guinean Forests of West Africa Project

Khadija Errebah, Programme Director, The Association Démocratique Des Femmes Du Maroc. Khadija is a senior expert in gender and gender-responsive budgeting with over 23 years of experience in sustainable development and gender inclusion. She has been instrumental in Morocco's efforts toward gender budgeting as a founding member of the Collective of NGOs for Gender-Sensitive Budgeting (COBSG) and has led numerous initiatives for women's rights, development planning, and public policy oversight through a gender lens. Her work has made her a key figure in promoting gender equality and inclusive governance in Morocco.